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of these problems assumed by government, so long will there be soil for nourishing the white slave traffic. But even if this judgment is correct, it does not substract from the interest and possible temporary helpfulness of "The House of Bondage."

WILLIAM H. ALLEN.

New York City.

Kennan, K. K. *Income Taxation.* Pp. viii, 347. Price, \$3.50. Milwaukee: Burdick & Allen, 1910.

The author's purpose has been to prepare a book which would deal with the material relating to the income tax in the different countries of the world. The task is a difficult one if carried out by a thoroughly scientific and scholarly method, but the author has followed the method of paraphrasing the law, which forces the reader to be content with references to articles, reports and secondary sources rather than the actual law upon the points under discussion. This leaves in the mind of the reader a sense of uncertainty joined with a feeling that the author did not have, in the majority of cases, the full sources for his study. This feeling is increased rather than lessened by the chapters on definitions at the opening of the book and the summary at the close. In both the reader is impressed with the frankness of the author, but not with his clearness of conviction. These chapters suffer by comparison with the recent volume of Suret on "Theorie de l'Import Progressive."

To close this brief summary without a further statement would be unfair to the author. To the man seeking material which will give him a general outline of what has been done in the field of the income tax, as well as enable him to reach some conclusion, the book has value, but for the student who is looking for the text and citations of the law, as well as the most recent figures (1908 is the latest), the volume will prove something of a disappointment.

FRANK L. McVEY.

University of North Dakota.

Le Rossignol, J. E., and Stewart, W. D. *State Socialism in New Zealand.* Pp. xi, 311. Price, \$1.50. New York: T. Y. Crowell & Co., 1911.

For years both the advocates and the opponents of the extension of governmental activities have looked upon New Zealand as a sort of social betterment experimental station, and it has been the experience of that country which has supplied the data for a considerable portion of our literature dealing with the success or failure of certain social reform measures. Students have been loath to accept the extravagant and partisan statements of the various authors, and have continued to hope that some day a reliable and unprejudiced study of the politico-economic conditions existing in that country might be made by a competent investigator. The closest approximation to that ideal is the lately published "State Socialism in New Zealand" by Prof. J. E. Le Rossignol of the Department of Economics at the University of Denver and Mr. W. D. Stewart, a barrister of Dunedin, New Zealand.

The field covered by the authors includes almost all of the governmental activities of this little British colony. The subjects of land tenure, land monopoly, roads and railways, land and income taxation, state life and fire insurance, old age pensions arbitration, strikes, wages and the standard of living and the public service are in turn discussed.

In dealing with the question of land reform the authors affirm that the government has been justified in its efforts to break up the great estate and to help the small farmers in every way, although it has necessitated the expenditure of a vast amount of money. An interesting consequence of this apparently socialistic legislation is that it is "producing results directly opposed to Socialism by converting a lot of dissatisfied people into staunch upholders of private ownership of land and other forms of private property" who are breaking away from their former allies, the working people of the cities.

The writers found that government workers have frequently been accused of practising the "government stroke," while the railroads great difficulty has been experienced in getting good men when needed and in getting rid of those who are inefficient. The lack of encouragement to inventors and other able men by promotion and advances in salary, the lack of initiative on the part of the managers, the lack of up-to-date appliances in certain lines of work were also noted in connection with the railroad shops. The influence of politics in the management of the railways is described in the following terms: "The people in every part of the country demanded railways, formed associations for the purpose of securing them, elected members to parliament pledged to do their utmost to that end; and the government unable to resist the pressure of public opinion, borrowed as much as it could and built short, unprofitable bits of lines without counting the cost." The practice of granting railway concessions to purchase votes "has done great harm in the past and will greatly retard future development of the Dominion unless the government sternly sets its face against the political control of the railways and toward the establishment of sound financial principles in every part of the administration. Indeed the financial failure of the railways has been one of the chief causes of their slow growth during the past thirty years." Still, the authors conclude that the people may do well rather to bear the ills they have than fly to others which might come with the sale or leasing of the governmental lines to private parties.

The present position of the State Life Insurance Department is condemned as being very unsatisfactory.

Of more than usual interest to the students of the labor situation in New Zealand is the declaration that "It is no easy matter to show that compulsory arbitration has greatly benefited the workers of the dominion. Sweating has been abolished, but it is a question whether it would not have disappeared in the years of prosperity without the help of the arbitration court. Strikes have been prevented, but the country never suffered much from strikes, and it is probable that the workers might have gained as much or more by dealing directly with their employers as by the mediation of the arbitration court. As to wages, it is generally admitted that they have not increased more than the cost of living."

The general conclusion of the authors is thus summarized "As to state insurance, state ownership of coal mines, and other forms of state trading, while their utility is questionable, they cannot be shown to have done much harm; and if in the future they are conducted on sound financial principles they will not drive private enterprises from the field, but will do only a part of the business and operate as a check upon the fixing of extortionate prices by private combinations of capitalists. The experience of New Zealand shows that when the state conducts business on sound financial principles, private enterprises can more than hold their own. The only danger is that the government under pressure of public opinion may sell products and services at less than cost, ruin private business and establish monopolies in these and other fields of production. There is no general demand for the further extension of governmental functions; many people think that it would be well to wait until the success of the various state experiments is assured before trying more."

While the conclusions arrived at do not lead the reader to feel that the authors have been continually guided by the spirit of impartiality and a desire to judge matters in an unprejudiced manner, still the work for the most part is very acceptable and will partially fill a need long felt by students of social reform. The volume would have been greatly improved had it been more carefully edited and proof read and had the references been placed in footnotes rather than in the body of the text.

IRA B. CROSS.

Leland Stanford University.

Monroe, Paul. *A Cyclopedia of Education*, Vol. I. Pp. xiii, 654. Price, \$5.00. New York: Macmillan Company, 1911.

An adequate cyclopedia of education in English has long been desired, and more than once proposed to publishers, but heretofore the difficulty of financing such an enterprise has seemed to them insuperable. Now, however, there is practical certainty that the cyclopedia will be an entire financial success.

There are fifteen departmental editors, headed by U. S. Commissioner Brown. One hundred and twenty-eight well-known men and women have contributed to the present volume, among whom are J. R. Angell, H. T. Bailey, John Burnet, Paul Carus, John Dewey, G. S. Hall, Joseph Jastrow, J. W. Jenks, Helen Keller, W. B. Pillsbury, David Eugene Smith, G. M. Whipple.

The articles show a just distribution of emphasis; an educational treatment of every topic (especially noticeable in the biographies), and a freshness and up-to-date character, not likely to be found in new editions of old cyclopedias.

An illustration will show the character of the work, for example, under the general topic of *Aesthetic Education*. Professor A. L. Jones has a six-column account of the history of aesthetics in which the contributions of Plato, Aristotle, Lessing, Kant, Schiller, Hegel and others are concisely given. John Dewey opens up the topic "Art in Education" with a three-column analy-